

HOUSE No. 2858

By Ms. Callahan of Sutton, petition of Jennifer M. Callahan and others relative to the assessment of motor vehicle excise taxes. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Jennifer M. Callahan
James E. Timilty

Cleon H. Turner
Edward M. Augustus, Jr.

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO THE ASSESSMENT OF MOTOR VEHICLE EXCISE TAXES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 1 of Chapter 60A, as appearing in the 1998 Official Edi-
2 tion, in the eighth paragraph is hereby amended by striking out the
3 first sentence and inserting in place thereof the following sen-
4 tence:—

5 If a motor vehicle or trailer is originally registered after January
6 first in any year, the excise under this section shall be that proportion
7 of the excise for the full year which the number of days in said year
8 following the day in which the motor vehicle or trailer is registered
9 bears to 365, but no excise shall be assessed on the same motor
10 vehicle or trailer more than once in any calendar year by reason of
11 the renewal of the registration of such vehicle within the calendar
12 year; unless its ownership is transferred by sale or otherwise and its
13 registration surrendered or it is registered after a surrender or expira-
14 tion of registration upon removal of its owner to another state and
15 registration in such other state.